

110TH CONGRESS  
2D SESSION

# H. R. 5373

To amend the Internal Revenue Code of 1986 to extend the energy efficient appliance credit and the nonbusiness energy property credit.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2008

Mr. BOSWELL introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the energy efficient appliance credit and the nonbusiness energy property credit.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Consumer and Manu-  
5       facturer Energy Efficiency Tax Credit Extension Act of  
6       2008”.

7       **SEC. 2. EXTENSION OF ENERGY EFFICIENT APPLIANCE**  
8               **CREDIT.**

9       (a) IN GENERAL.—

1           (1) EXTENSION OF THE CREDIT TO INCLUDE  
2           APPLIANCES MANUFACTURED IN 2008 OR 2009.—

3                   (A) EXTENSION OF CREDIT RELATING TO  
4           DISHWASHERS.—Section 45M(b)(1)(A) of the  
5           Internal Revenue Code of 1986 is amended—

6                           (i) by striking “2006 or 2007, and”  
7                           and inserting “2006, 2007, 2008, or  
8                           2009,”,

9                           (ii) in clause (ii)—

10                                   (I) by inserting “in the case of a  
11                                   dishwasher manufactured in 2006 or  
12                                   2007,” before “meets”, and

13                                   (II) by striking the period at the  
14                                   end and inserting “, and”, and

15                                   (iii) by adding at the end the fol-  
16                                   lowing new clause:

17   “(iii) in the case of a dishwasher man-  
18   ufactured in 2008 or 2009, meets the re-  
19   quirements of the Energy Star program  
20   which are in effect for dishwashers in  
21   2008.”.

22                   (B) EXTENSION OF CREDIT RELATING TO  
23           CLOTHES WASHERS.—Section 45M(b)(1)(B) of  
24           such Code is amended—

1 (i) by striking “2006 or 2007, and”  
2 and inserting “2006, 2007, 2008, or  
3 2009,”,

4 (ii) in clause (ii)—

5 (I) by inserting “in the case of a  
6 clothes washer manufactured in 2006  
7 or 2007,” before “meets”, and

8 (II) by striking the period at the  
9 end and inserting “, and”, and

10 (iii) by adding at the end the fol-  
11 lowing new clause:

12 “(iii) in the case of a clothes washer  
13 manufactured in 2008 or 2009, meets the  
14 requirements of the Energy Star program  
15 which are in effect for dishwashers in  
16 2008.”.

17 (C) EXTENSION OF CREDIT RELATING TO  
18 REFRIGERATORS.—Section 45M(b)(1)(C) of  
19 such Code is amended—

20 (i) by striking “2006 or 2007” each  
21 place it appears and inserting “2006,  
22 2007, 2008, or 2009”, and

23 (ii) in clause (i)(I), by striking  
24 “2006” and inserting “2006, 2008, or  
25 2009”.

1           (2) UPDATING THE ENERGY SAVINGS PERCENT-  
2           AGE.—Section 45M(b)(2)(B) of such Code (relating  
3           to the energy savings percentage) is amended—

4                   (A) by striking “in 2007” each place it ap-  
5                   pears and inserting “in 2008”, and

6                   (B) by striking “in 2005” and inserting  
7                   “in 2006”.

8           (3) UPDATING THE ELIGIBLE PRODUCTION  
9           AMOUNT.—

10                   (A) IN GENERAL.—Section 45M(c) of such  
11           Code (relating to the eligible production) is  
12           amended by striking “3-calendar” each place it  
13           appears and inserting “2-calendar”.

14                   (B) TECHNICAL CORRECTION.—Section  
15           45M(c)(1) of such Code is amended by striking  
16           “paragraphs” and inserting “paragraph”.

17           (4) UPDATING THE AGGREGATE CREDIT  
18           AMOUNT ALLOWED.—Section 45M(e)(1) of such  
19           Code (relating to the aggregate amount of credit al-  
20           lowed) is amended by inserting before the period  
21           “beginning after December 31, 2007”.

22           (b) EFFECTIVE DATE.—The amendments made by  
23           this section shall apply with respect to appliances manu-  
24           factured after December 31, 2007.

1 **SEC. 3. EXTENSION OF NONBUSINESS ENERGY PROPERTY**

2 **CREDIT.**

3 (a) **IN GENERAL.**—Section 25C(g) of the Internal  
4 Revenue Code of 1986 (relating to the termination date)  
5 is amended by striking “December 31, 2007” and insert-  
6 ing “December 31, 2009”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to property placed in service after  
9 December 31, 2007.

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